

SENATE BILL 2052

By McNally

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to the collection of delinquent
personal property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-2003 is amended by deleting the language "may be immediately" and by substituting the language "shall be" in subsection (b).

SECTION 2. Tennessee Code Annotated, Section 67-5-2003 is amended by adding the following new sentence to subsection (b):

Collection of delinquent personal property taxes shall be commenced within thirty (30) days of such taxes becoming delinquent.

SECTION 3. This act shall take effect January 1, 2007, the public welfare requiring it.